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Attorneys for the United States of America

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

**MORTGAGE ELECTRONIC  
REGISTRATION SYSTEM, INC., as  
nominee for GMAC Mortgage, LLC  
formerly known as GMAC Mortgage  
Corporation,**

**Plaintiff,**

**v.**

**STACEY REINECCIUS, ELAINE  
DIANE STATHAKIS, EMPLOYMENT  
DEVELOPMENT DEPARTMENT -  
STATE OF CALIFORNIA,  
DEPARTMENT OF TREASURY -  
INTERNAL REVENUE SERVICE, and  
DOES 1 through 50 , Inclusive,**

**Defendants.**

**Case No. 3:07-4290-MHP (WDB)**

**STIPULATION AND [PROPOSED]  
ORDER**

Plaintiff, Mortgage Electronic Registration System, Inc., as nominee for GMAC  
Mortgage, LLC formerly known as GMAC Mortgage Corporation ("Plaintiff"), and Defendants,  
Employment Development Department - State of California ("EDD") and the United States of  
America, on behalf of it's agency the Internal Revenue Service ("IRS"), hereby stipulate and  
agree, subject to this Court's approval, as follows:

//

1. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the EDD the sum of \$180,426.66, in full satisfaction of any and all claims held by EDD against the Plaintiff arising out of this action. Said payment should be made payable to the EDD and delivered to Marguerite C. Stricklin, Deputy Attorney General, 1515 Clay Street, 20<sup>th</sup> Floor, P.O. Box 70550, Oakland, California, 94612-0550.

2. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the IRS the sum of \$19,693.50, in full satisfaction of any and all claims held by IRS against the Plaintiff arising out of this action. Said payment should be payable to the United States, and be delivered to Cynthia Stier, Assistant United States Attorney, 450 Golden Gate Ave., Ninth Floor, San Francisco, CA 94102.

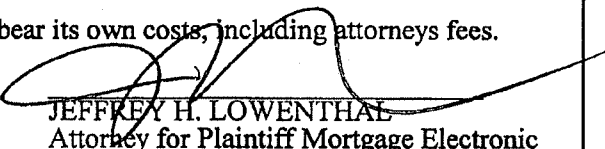
3. EDD agrees that upon payment to EDD as set forth in paragraph 1 above, EDD shall cause the State Tax Lien against the subject real property located at 706-708 15<sup>th</sup> Avenue, San Francisco, California (hereinafter, "Subject Property"), in the amount of \$219,920.19, recorded on or about March 14, 2006 as Document No. 2006-1142539-00 in the San Francisco County Recorder's Office to be released against the Subject Property only.

4. IRS agrees that upon payment to the IRS as set forth in paragraph 2 above, the Subject Property shall be discharged from the two Notices of Federal Tax Lien, in the amount of \$1,025,455.24, recorded in the San Francisco Recorder's Office on March 22, 2006 as Document Nos. 2006-1146778-00 and 2006-1146779-00.

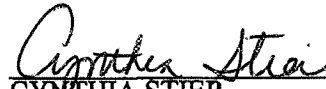
5. EDD and the IRS shall apply the sums received pursuant to this Stipulation and Order toward the tax liabilities identified in the tax liens referenced in paragraphs 3 and 4 above. Any unpaid balance remaining after application of these sums shall remain due and owing by the taxpayers, Defendants Stacey Reineccius and Elaine Strathakis.

6. Plaintiff, EDD and the IRS shall bear its own costs, including attorneys fees.

Dated: 11-25-08


  
JEFFREY H. LOWENTHAL  
Attorney for Plaintiff Mortgage Electronic  
Registration System, Inc. as nominee for  
GMAC Mortgage, LLC, formerly known  
As GMAC Mortgage Corporation

1 Dated: 12/02/08

  
CYNTHIA STIER  
Attorney for Defendant United States of  
America

Registration System, Inc. as nominee for  
GMAC Mortgage, LLC, formerly known  
As GMAC Mortgage Corporation

6 Dated: 12/02/2008

  
MARGUERITE CELESTE STRICKLIN  
Attorney for Defendant State of California,  
Employment Development Department

9  
10 **ORDER**

11 Pursuant to the Stipulation of the Plaintiff, EDD and IRS, IT IS HEREBY ORDERED,  
12 ADJUDGED AND DECREED:

13 1. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the EDD the  
14 sum of \$180,426.66, in full satisfaction of any and all claims held by EDD against the Plaintiff  
15 arising out of this action. Said payment should be made payable to the EDD and delivered to  
16 Marguerite C. Stricklin, Deputy Attorney General, 1515 Clay Street, 20<sup>th</sup> Floor, P.O. Box 70550,  
17 Oakland, California, 94612-0550.

18 2. Within 10 (ten) days from entry of this Order, Plaintiff shall pay to the IRS the  
19 sum of \$19,693.50, in full satisfaction of any and all claims held by IRS against the Plaintiff  
20 arising out of this action. Said payment should be payable to the United States, and be delivered  
21 to Cynthia Stier, Assistant United States Attorney, 450 Golden Gate Ave., Ninth Floor, San  
22 Francisco, CA 94102,

23 3. EDD agrees that upon payment to the EDD as set forth in paragraph 1 above,  
24 EDD shall cause the State Tax Lien against the subject real property located at 706-708 15<sup>th</sup>  
25 Avenue, San Francisco, California (hereinafter, "Subject Property"), in the amount of  
26 \$219,920.19, recorded on or about March 14, 2006 as Document No. 2006-1142539-00 in the  
27 San Francisco County Recorder's Office to be released against the Subject Property only.  
28

1           4.     IRS agrees that upon payment to the IRS as set forth in paragraph 2 above,  
2 the Subject Property shall be discharged from the two Notices of Federal Tax Lien, in the amount  
3 of \$1,025,455.24, recorded in the San Francisco Recorder's Office on March 22, 2006 as  
4 Document Nos. 2006-I146778-00 and 2006-I146779-00.

5           5.     EDD and the IRS shall apply the sums received pursuant to this Stipulation  
6 and Order toward the tax liabilities identified in the tax liens referenced in paragraphs 3 and 4  
7 above. Any unpaid balance remaining after application of these sums shall remain due and  
8 owing by the taxpayers, Defendants Stacey Reineccius and Elaine Strathakis.

9           6.     Plaintiff, EDD and the IRS shall bear its own costs, including attorneys fees.

10  
11           **SO ORDERED.**

12  
13           DATED: 12/4/2008

